

RISK MATRIX	SERVICE USE CHARGE FUND	SEWER	C-1 The Public Works Permitting division notifies the Environmental Enforcement Division of ESD of all major new developments for industrial users.	C-2 Environmental Enforcement determines which companies should be monitored.	C-3 The Planning department forwards monthly Building Permit Reports, address changes, and new tract maps to the Sewer Billing Unit.	C-4 IT generates a report from the County parcel change tape for sewer services. The Principal Account Clerk reviews the report, keys appropriate changes and initiates computer upgrade.	C-5 Every July, the Sewer Billing Unit obtains the official maps for all changed parcels in the City limits.	C-6 The sewer billing database is periodically crosschecked to other County and City databases.
REVENUES - Sewer Service and Use Charges:								
T-1 Parcel locations in the database are not accurate (users are not charged for services)			A	A	A	A	A	A
T-2 Parcel coding the sewer database is not accurate (e.g. type of business)					A			
T-3 Flow information is not accurate								
T-4 Loss adjustment factors in the database are not documented and/or appropriate								
T-5 Sewer fee calculations are not accurate								
T-6 Treasury is not following up on delinquent in-house invoiced acocunts								
T-7 The sewer billing database is vulnerable to disruption								
REVENUES - Rate Structure:								
T-8 City is not in compliance with the Muni Code requirements setting sewer fees								
T-9 City is not in compliance with state revenue guidelines								
T-10 Rates are inappropriate, inaccurate, inequitable, excessive, or out of date								
T-11 City is not in compliance with Prop 218								
REVENUES - Sources of Funds								
T-12 County remitted sewer service charges are inaccurate								
T-13 Pooled investment earnings (interest income) are not properly distributed among the wastewater funds								
T-14 Cash balances are unnecessarily high								
EXPENDITURES - Direct Expenditures:								
T-15 Allocation of department costs and direct charges to the SSUC Fund are inappropriate and/or not in compliance with Muni Code								
T-16 ULFT rebate program is not needed for new installations								
EXPENDITURES - Transfers:								
T-17 Transfers to other funds are inappropriate and/or not in compliance with Muni Code								
T-18 Money transferred to other funds are commingled inappropriately								
T-19 Interest transfers to the General Fund were unnecessarily discontinued								
T-20 Overhead transfers to the General Fund do not cover General Fund costs.								
EXPENDITURES - TPAC:								
T-21 Cost distributions between the City and tributary agencies do not accurately reflect actual usage								
T-22 The City is paying more than its proportionate share for community relations costs and/or wastewater reduction incentive programs								
FLOW OF FUNDS AND ORGANIZATIONAL RESPONSIBILITY- Complexity of Fund Accounting and Division of Responsibility:								
T-23 Funds have outlived their usefulness								
T-24 Complexity of the flow of funds requires staff to spend too much time on fund accounting								
T-25 Responsibility for monitoring the flow of funds is divided, too decentralized and not adequately coordinated								
T-26 Organizational division of wastewater responsibilities creates operational inefficiencies (aspects of the program are organizationally misplaced)								
FLOW OF FUNDS AND ORGANIZATIONAL RESPONSIBILITY - Interfund loans:								
T-27 Loans to other funds are not formally documented, recorded, authorized and/or approved								
T-28 Interfund loans are not repaid								
T-29 Interest on loans to other funds is not being accrued								



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